

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SPECIAL REPORT
OF

CLERK-TREASURER
TOWN OF FORTVILLE
HANCOCK COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
12/07/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Margie I. Manship Boyd Mitchell	01-01-04 to 12-31-07 01-01-08 to 12-31-11
Town Manager	Joe Renner	01-01-07 to 12-31-10
President of the Town Council	Phillip K. Scrogam Sean Simmons	01-01-07 to 12-31-07 01-01-08 to 12-31-10
Superintendent of Utilities	Joe Renner	01-01-07 to 12-31-10
Utility Office Manager	Rebecca Davis	01-01-07 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE TOWN OF FORTVILLE

We have examined the records of the Clerk-Treasurer, Town of Fortville, for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of the Town of Fortville for the years 2007 and 2008.

STATE BOARD OF ACCOUNTS

September 10, 2010

CLERK-TREASURER
TOWN OF FORTVILLE
EXAMINATION RESULTS AND COMMENTS

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the record balances to the amounts per the bank reconciliations indicated a cash necessary to balance total of \$595.47 at December 31, 2007.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

We have requested former Clerk-Treasurer, Margie I. Manship, to remit \$595.47 to the Town of Fortville. (See Summary, page 6)

OFFICIAL BOND COVERAGE

The former Clerk- Treasurer, Margie I. Manship, was bonded through Western Surety Company for a period from January 1, 2004 to December 31, 2007. The Bond Number was 52839983 and was for the amount of \$30,000.00. This comment is informational only.

CLERK-TREASURER
TOWN OF FORTVILLE
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2010, with Boyd Mitchell, Clerk-Treasurer; Cyndi Mitchell, Deputy Clerk-Treasurer; and Sean Simmons, President of the Town Council.

The contents of his report were discussed on August 9, 2010, with Margie I. Manship, former Clerk-Treasurer. The official concurred with our audit findings.

Additional information was provided to us and analyzed on September 10, 2010. Modified comments were mailed to Margie I. Manship, former Clerk-Treasurer; Boyd Mitchell, Clerk-Treasurer; and Sean Simmons, President of the Town Council.

CLERK-TREASURER
TOWN OF FORTVILLE
SUMMARY

	Charges	Credits	Balance Due
Margie I. Manship, former Clerk-Treasurer: Cash Necessary to Balance, Bank Reconciliations, page 4	\$ 595.47	\$ -	\$ 595.47

